

## **Exhibit I**

**From:** Michael Gallagher  
**To:** Rhodes.Tim  
**Cc:** Wendy Eber, Thomas S. Goot ([tgoot@genom.com](mailto:tgoot@genom.com));  
**Subject:** RE: Eber Brothers  
**Date:** Friday, January 10, 2014 8:37:58 AM

Tim,

I couldn't get the website to work so I'm sending basic information via this e-mail.

Lester's current benefit is \$10,860.69/Month payable as a 50% J&S benefit. His birth date is 1/15/1938 and his spouse's birth date is 11/13/1940. The benefit started on 09/01/07.

The next closest benefit is for a person currently age 62 with a monthly benefit of \$2,172.65 payable as a 10 C&C. Initial retirement date was 09/01/07.

Mike

**From:** Rhodes Tim [mailto:[Rhodes.Tim@pbgc.gov](mailto:Rhodes.Tim@pbgc.gov)]  
**Sent:** Thursday, January 09, 2014 3:42 PM  
**To:** Michael Gallagher  
**Cc:** Rhodes Tim  
**Subject:** Eber Brothers

Hi Mike,

As discussed on the phone, we need Lester Eber's benefit and census information to value his benefit.

I would also appreciate if you could see if there are any other participants with large benefits (>\$4,000/month) – and provide their information, as well.

Please free to respond to the email with non-participant information; I'd appreciate it if you could send any personal information via our secure data link:

1. go to <http://pbgc.leapfile.com>
2. click on 'Secure Upload'
3. send the email to me at [rhodes.tim@pbgc.gov](mailto:rhodes.tim@pbgc.gov)

Thanks for your help, please let me know if I can ever help you.

*Darby E Rhodes - SRA, EA*  
Actuary  
Corporate Finance and Restructuring Department  
Pension Benefit Guaranty Corporation  
1200 K Street, N.W.  
Washington, D.C. 20005-4026  
P: 202-326-4000 ext.3070  
F: 202-842-2643

DEFENDANT'S  
EXHIBIT

**DDDD**

Case Name: Eber Bros Wine & Liquor Corp Retirement Plan

Date Calculated: 1/14/2014

User Work: Scratch Pad

		Spouse		0.98								
		J&S		0.9	0.0463		20					
		LRF		2.281	0.0451		999					
				\$ 4,500.00								
Lester Eber's Benefit	Terminate at 4/30/2010	DOB	SDOB	JSC	ANB	SANB	AMB	MIL	PVF	PV - BL	PV - GL	
01/15/1938	11/13/1940	50%	72				69	\$ 10,860.69	\$ 9,053.00	11.56983	\$ 1,507,876	\$ 1,256,900
												Non-guaranteed \$ 250,976